

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 137, Page 1

March 1997

ITEMS TO REMEMBER

MARCH

- March 1: Prove the Fund Ledger and Ledger of Receipts for the month of February to the control of all funds and reconcile with the depository statements. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- March 20: Last day to report and make payment of state and county income tax withheld during February to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997 "The School Administrator and Uniform Compliance Guidelines".)
- March 28: Good Friday - Legal Holiday (IC 1-1-9-1)

APRIL

- April 1: Prove all ledgers for the month ending March 31 as outlined for the month of February.
- April 15: On or before this date the board of school trustees of the school corporation located wholly or partially within the county, which has the greatest taxable valuation of any school corporation in the county shall appoint a member of the governing body to serve as a member of the county board of tax adjustment (IC 6-1.1-29-1). IC 6-1.1-29-9 provides that the county council may adopt an ordinance to abolish the county board of tax adjustment. The ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted.
- April 20: Last day to report and make payment of state and county income tax withheld during March to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 100, December 1987, "The School Administrator")

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ITEMS TO REMEMBER
(Continued)

April 30: Last day to file federal quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

MAY

May 1: Prove all ledgers for the month ending April 30 as outlined for the month of February.

May 1: School corporations not wishing to renew teachers' contracts (non-permanent teachers) for the 1997-1998 school year shall notify such teachers not later than May 1, 1998 in writing, delivered in person or mailed by registered or certified mail, that such teachers' contracts will not be renewed for the succeeding school year. Any teacher so notified may request a written statement showing reasons for dismissal. (IC 20-6.1-4-14)

May 20: Last day to report and make payment of state and county income tax withheld during April to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 100, December 1987, "The School Administrator.")

May 26: Memorial Day - Legal Holiday (IC 1-1-9-1)

May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the school corporation shall certify a list of the names and addresses of each person who has money due from the school corporation to the county treasurer. (IC 6-1.1-22-14).

OBSOLETE VOLUME

All articles of Volume 97 of "The School Administrator" have now been updated and reprinted in later volumes or are no longer applicable. Thus, Volume 97 which was distributed in March of 1987 may now be deleted from your file.

PREGNANCY LEAVE

On December 2, 1976, a Deputy Attorney General in reply to a request by an Indiana State Representative responded to the following questions, concerning leave for pregnant teachers, in a Legislative Advisory Letter. The responses follow the questions in the same sequence with current applicable statutory cites.

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PREGNANCY LEAVE

(Continued)

1. What is the maximum length of leave permitted and who determines the length of leave?
2. Can the teacher unilaterally change the expected date of return to work while on leave?
3. Does pregnancy automatically constitute a disability?
4. Does the use of sick leave due to disability during pregnancy leave require a physician's statement?
5. Does the leave of absence time continue to count toward tenure and increment advancement on an adopted salary schedule?
6. Do salary benefits, such as insurance, continue as an income item during the leave of absence while the pregnant teacher is receiving "accumulated sick pay"?
7. Must accumulated sick leave be taken at the beginning of the leave of absence?

Your first question is answered by Indiana Code section 20-6.1-6-4 which provides that the maximum duration of a pregnancy leave is determined by those provisions which pertain to sickness. Since Code section 20-6.1-6-1 provides that a school corporation may grant a leave of absence for a period not exceeding one year, the maximum duration for a pregnancy leave is one year. With respect to the determination of the length of leave permitted under the statutes, it is my opinion that the teacher is permitted by Code section 20-6.1-6-4 to determine the expected length of the leave. This conclusion is based on the fact that Code section 20-6.1-6-4 is supplemental to the provisions of Code section 20-6.1-6-1 and provides that the teacher "shall also notify the superintendent of the expected length of this leave."

Your second question is whether a teacher may unilaterally change the expected date of return to work while on leave. Although Code section 20-6.1-6-4 does not specifically permit or preclude a change in the duration of leave, it does require that a teacher notify the school corporation thirty (30) days before the commencement of her pregnancy leave so that the school corporation may plan and obtain a replacement for the teacher. Since a unilateral change in the duration of the pregnancy leave would result in difficulties in planning, it is my opinion that the Legislature did not intend for a teacher to unilaterally change the expected date of return unless a teacher to unilaterally change the expected date of return unless a medical emergency exists, as prescribed by Code section 20-6.1-6-4.

Third, Code section 20-6.1-6-4 provides that "temporary disability caused by pregnancy shall be governed by the provisions governing

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PREGNANCY LEAVE

(Continued)

sickness" and additional provisions prescribed by the statute. Thus, it is my opinion that pregnancy automatically constitutes a disability since the language of the statute would so indicate.

Fourth, you ask whether the use of sick leave due to pregnancy disability requires a physician's statement certifying her pregnancy for a leave of absence. The provisions of Code section 20-6.1-6-4 allow the use of available sick leave by a teacher during the time a leave of absence for pregnancy occurs. The latter statutory provision does not qualify nor does it eliminate the specific requirement that a teacher supply to the school corporation a physician's statement or birth certificate of the newborn child before receiving a leave of absence for pregnancy. Thus, the statutory provision permitting the use of available sick leave does not affect the requirements which must be met before a leave of absence for pregnancy is permitted.

Fifth, you ask whether the leave of absence time continues to count toward tenure and increment advancement on an adopted salary schedule. Code section 20-6.1-6-4 provides that temporary disability for pregnancy is governed by the same provisions governing sickness. The provisions in Code section 20-6.1-6-1 governing sickness provide for a credit towards the teacher's tenure and retirement. The provisions of Code section 20-6.1-6-4 prescribe that a leave of absence may be taken "without jeopardy to reemployment, retirement and salary benefits, tenure and seniority rights." It is a principle of statutory construction that statutes dealing with the same subject matter should be construed in pari materia. See Economy Oil Corporation v. Indiana Department of State Revenue, 162 Ind. App. 658, 321 N.E. 2nd 215 (1984). Applying this legal principle it is my opinion that a teacher is entitled to receive credit toward tenure for the time spent on a leave of absence since the statutes do not conflict and should be construed together. With regards to salary benefits it would appear that Code section 20-6.1-6-4 would be the applicable statute and provides that a leave of absence may be taken without jeopardy to salary benefits. Since the term "jeopardy" is used in Code section 20-6.1-6-4 and not "credit", it must be presumed that the Legislature did not intend for the leave of absence time to be counted toward an increment advancement on an adopted salary schedule. (Our Emphasis)

Sixth, you ask whether salary benefits, such as insurance, continue as an income item during the leave of absence while the teacher is using her available sick leave. Since a teacher is entitled to use her available sick leave and receive full compensation, it must be presumed the Legislature intended for her to receive the same benefits that would be received by any other teacher on sick leave. Otherwise, the Legislature would have specifically limited the benefits paid to a teacher on pregnancy leave who elects to use her available sick leave.

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PREGNANCY LEAVE

(Continued)

Finally, you ask whether accumulated sick leave must be taken at the beginning of the leave of absence. Code section 20-6.1-6-4 provides that "all or any portion of a leave taken by a teacher because of temporary disability caused by pregnancy may be charged, at her discretion to her available sick leave." Thus, the teacher may elect to use her available sick leave for all or any portion of a pregnancy leave.

In summary then:

- (1) the maximum duration of a pregnancy leave authorized by statute is one year, but the teacher determines, within the statutory limit, how long the leave will be;
- (2) Indiana Code Section 20-6.1-6-4 does not authorize a unilateral change in the length of a pregnancy leave;
- (3) pregnancy constitutes a disability;
- (4) a physician's statement is required of a teacher requesting pregnancy leave even though she elects to use her available sick leave;
- (5) the leave of absence time must be credited for tenure but not for the purpose of increment advancement on an adopted salary schedule;
- (6) all salary benefits continue for a teacher during that portion of the leave in which she uses her available sick leave; and,
- (7) a teacher may elect to use her available sick leave for all or any portion of a pregnancy leave.

Since, as the above letter states, leaves of absence for pregnancy are governed by the same provisions governing leave of absence for sickness and since a contract is required for disability or sick leave, it follows that it is necessary for a teacher, who elects to draw sick leave pay while on leave of absence for pregnancy, to draw such pay while still under contract.

The audit position of the State Board of Accounts in regard to the aforementioned, remains unchanged. Subsequent to the date of the advisory letter, statutory changes have modified IC 20-6.1-6-4, as these provisions would pertain to the answer to question 5 concerning tenure and increment advancement, as would Board of School Trustees v. Everett, Ind. App. 482, N.E. 2d 1173 (1985). Board of School Trustees of Salem Community Schools v. Robertson, 1994, 637 N.E. 2d 181, transfer denied, provides further guidance concerning duration of leave and notices.

Furthermore, we are not aware of any other current statutory provisions, court decisions or Attorney General Opinions which would provide direct guidance in answer to question 5. However, we will not take audit exception if questions concerning tenure and increment advancement during pregnancy leave are provided for as a part of an overall collective bargaining agreement in accordance with IC 20-7.5-1.

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TRAVEL EXPENSE CLAIM FOR VOCATIONAL FUNDS

Indiana Department of Education Form 1 was approved by the State Board of Accounts for the Indiana Department of Education in October 1996. The form is used as a basis for reimbursing a school corporation for a partial amount for the travel expense of sending teachers to various student leadership development activities at State called meetings.

The reimbursement that is provided as a result of approved travel is provided directly to the school corporation and not to any individual (all checks are made payable to the respective school corporation.)

The forms are used for the expenditure of Carl D. Perkins Federal Vocational Funds. The Department of Education has also stated "The limited amount of reimbursement has remained the same since 1966 because of the small amount that is available. In almost all cases, the school will make up the difference between the amount that is provided and state allowances." A copy of Indiana Department of Education Form 1 may be used in lieu of a Mileage Claim, Form No. 101, as prescribed by the State Board of Accounts, in accordance with the conditions on the form and instruction part thereof. If any expense of travel in addition to the allowable mileage for the State called meeting is to be claimed, the expense should be claimed on a regular Accounts Payable Voucher School Form 523, as prescribed by the State Board of Accounts. All allowable expenses other than mileage must be itemized on Form 523 and supported by attaching a copy of Indiana Department of Education 1, properly completed, to Accounts Payable Voucher Form 523. If other mileage is included on the claim for reimbursement, all mileage should be itemized on Mileage Claim Form 101 and attached to Accounts Payable Form 523 (if other travel expense is involved) so that all travel expense for that person for the period may be processed as one voucher. (A copy of the Indiana Department of Education Form 1 should also be attached.)

Any other reimbursements to claimants by a school corporation must be in accordance with rates established by resolution, policy, etc., of the board of school trustees (or other governing body) of the school corporation. The General School Powers Act provides authority for refunding to the employee, reasonable hotel and board bills (receipts) in other areas and necessary transportation expenses for trips deemed by resolution of the governing body to be in the interest of the school corporation, IC 20-5-2-2(8). Travel is to be reimbursed on actual miles driven and filed on Mileage Form 101.

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UNEMPLOYMENT COMPENSATION

IC 22-4-8-2 provides for service performed after various dates by an individual in the employ of the State or a political subdivision of the State or any instrumentality of the State will be covered under the Act. Certain exclusions are listed.

IC 22-4-11 provides for the contribution rates.

GOVERNMENT ENTITIES AND SPECIAL FUEL TAXES

Please note the Indiana Department of Revenue's latest guidelines are the October, 1996 Special Fuel Tax Compliance Manual, and an April 4, 1996 Special Fuel Licensing and Reporting Changes Notice. The guidelines concern the taxation, licensing, and reporting on special fuels. Please note the April 4, 1996 Notice states in part "Effective July 1, 1996, persons who qualify as dyed fuel users will be registered with the Department and will be required to file monthly returns."

Inquiries may be directed to the Indiana Department of Revenue, Special Tax Division at (317) 232-1870 or (317) 232-1860.

Questions pertaining to Federal requirements including federal diesel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways with dyed fuel should be directed to the Internal Revenue Service at 1-800-829-1040.

Please contact these agencies for any applicable questions if your school corporation uses special fuels.

EXTRA-CURRICULAR CERTIFIED INVOICES IN LIEU OF SIGNED CLAIMS

IC 5-11-10-1.6 necessitated the Prescribed Form 523, Accounts Payable Voucher for school corporations. Extra-Curricular payments still should be made by using an SA-1, Purchase Order and Payment Authorization Voucher. However, we have consistently advised governmental units and various companies that a signed certified invoice may be accepted in lieu of a signed claim form if the invoice is properly itemized, and bears the following certificate as required by IC 5-11-10-1.

"I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid."

Date _____, 19____ Claimant _____ Title _____
(Signature)

The certificate should be affixed to the itemized invoice and SA-1 in a permanent manner. We have suggested computer printing, rubber stamps and typing on the face of the invoice as acceptable methods.

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SOCIAL SECURITY UPDATE

We understand that for 1997 the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$65,400, up to \$62,700 in 1996. No maximum base for Medicare will exist. Rates will remain at the 1996 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

RATES for LEGAL ADVERTISING

Effective January 1, 1997

The following rates, effective January 1, 1997, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.222	0.334	0.445	0.556	5.5	0.235	0.353	0.470	0.588	5.5	0.249	0.373	0.497	0.622	5.5	0.254	0.381	0.508	0.635
6	0.204	0.306	0.408	0.510	6	0.215	0.323	0.431	0.539	6	0.228	0.342	0.456	0.570	6	0.233	0.349	0.466	0.582
6.5	0.188	0.282	0.376	0.470	6.5	0.199	0.298	0.398	0.497	6.5	0.210	0.316	0.421	0.526	6.5	0.215	0.323	0.430	0.538
7	0.175	0.262	0.349	0.437	7	0.185	0.277	0.369	0.462	7	0.195	0.293	0.391	0.489	7	0.200	0.300	0.399	0.499
7.5	0.163	0.245	0.326	0.408	7.5	0.172	0.259	0.345	0.431	7.5	0.182	0.274	0.365	0.456	7.5	0.186	0.280	0.373	0.466
8	0.153	0.229	0.306	0.382	8	0.162	0.242	0.323	0.404	8	0.171	0.257	0.342	0.428	8	0.175	0.262	0.349	0.437
9	0.136	0.204	0.272	0.340	9	0.144	0.215	0.287	0.359	9	0.152	0.228	0.304	0.380	9	0.155	0.233	0.311	0.388
10	0.122	0.183	0.245	0.306	10	0.129	0.194	0.259	0.323	10	0.137	0.205	0.274	0.342	10	0.140	0.210	0.280	0.349
12	0.102	0.153	0.204	0.255	12	0.108	0.162	0.215	0.269	12	0.114	0.171	0.228	0.285	12	0.116	0.175	0.233	0.291
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.260	0.391	0.521	0.651	5.5	0.264	0.396	0.527	0.659	5.5	0.267	0.400	0.534	0.667	5.5	0.270	0.405	0.540	0.675
6	0.239	0.358	0.478	0.597	6	0.242	0.363	0.483	0.604	6	0.245	0.367	0.489	0.612	6	0.248	0.371	0.495	0.619
6.5	0.220	0.331	0.441	0.551	6.5	0.223	0.335	0.446	0.558	6.5	0.226	0.339	0.452	0.564	6.5	0.228	0.343	0.457	0.571
7	0.205	0.307	0.409	0.512	7	0.207	0.311	0.414	0.518	7	0.210	0.314	0.419	0.524	7	0.212	0.318	0.424	0.530
7.5	0.191	0.287	0.382	0.478	7.5	0.193	0.290	0.387	0.483	7.5	0.196	0.294	0.391	0.489	7.5	0.198	0.297	0.396	0.495
8	0.179	0.269	0.358	0.448	8	0.181	0.272	0.363	0.453	8	0.183	0.275	0.367	0.459	8	0.186	0.278	0.371	0.464
9	0.159	0.239	0.318	0.398	9	0.161	0.242	0.322	0.403	9	0.163	0.245	0.326	0.408	9	0.165	0.248	0.330	0.413
10	0.143	0.215	0.287	0.358	10	0.145	0.218	0.290	0.363	10	0.147	0.220	0.294	0.367	10	0.149	0.223	0.297	0.371
12	0.119	0.179	0.239	0.298	12	0.121	0.181	0.242	0.302	12	0.122	0.183	0.245	0.306	12	0.124	0.186	0.248	0.309
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.273	0.410	0.546	0.683	5.5	0.278	0.417	0.556	0.695	5.5	0.280	0.419	0.559	0.699	5.5	0.283	0.424	0.565	0.707
6	0.250	0.376	0.501	0.626	6	0.255	0.382	0.510	0.637	6	0.256	0.384	0.513	0.641	6	0.259	0.389	0.518	0.648
6.5	0.231	0.347	0.462	0.578	6.5	0.235	0.353	0.470	0.588	6.5	0.237	0.355	0.473	0.591	6.5	0.239	0.359	0.478	0.598
7	0.215	0.322	0.429	0.537	7	0.218	0.328	0.437	0.546	7	0.220	0.329	0.439	0.549	7	0.222	0.333	0.444	0.555
7.5	0.200	0.301	0.401	0.501	7.5	0.204	0.306	0.408	0.510	7.5	0.205	0.308	0.410	0.513	7.5	0.207	0.311	0.415	0.518
8	0.188	0.282	0.376	0.470	8	0.191	0.287	0.382	0.478	8	0.192	0.288	0.384	0.480	8	0.194	0.292	0.389	0.486
9	0.167	0.250	0.334	0.417	9	0.170	0.255	0.340	0.425	9	0.171	0.256	0.342	0.427	9	0.173	0.259	0.346	0.432
10	0.150	0.225	0.301	0.376	10	0.153	0.229	0.306	0.382	10	0.154	0.231	0.308	0.384	10	0.156	0.233	0.311	0.389
12	0.125	0.188	0.250	0.313	12	0.127	0.191	0.255	0.319	12	0.128	0.192	0.256	0.320	12	0.130	0.194	0.259	0.324
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.286	0.429	0.572	0.715	5.5	0.295	0.443	0.591	0.739	5.5	0.302	0.453	0.604	0.754	5.5	0.305	0.457	0.610	0.762
6	0.262	0.393	0.524	0.655	6	0.271	0.406	0.542	0.677	6	0.277	0.415	0.553	0.692	6	0.280	0.419	0.559	0.699
6.5	0.242	0.363	0.484	0.605	6.5	0.250	0.375	0.500	0.625	6.5	0.255	0.383	0.511	0.638	6.5	0.258	0.387	0.516	0.645
7	0.225	0.337	0.449	0.562	7	0.232	0.348	0.464	0.580	7	0.237	0.356	0.474	0.593	7	0.240	0.359	0.479	0.599
7.5	0.210	0.314	0.419	0.524	7.5	0.217	0.325	0.433	0.542	7.5	0.221	0.332	0.443	0.553	7.5	0.224	0.335	0.447	0.559
8	0.197	0.295	0.393	0.491	8	0.203	0.305	0.406	0.508	8	0.207	0.311	0.415	0.519	8	0.210	0.314	0.419	0.524
9	0.175	0.262	0.349	0.437	9	0.181	0.271	0.361	0.451	9	0.184	0.277	0.369	0.461	9	0.186	0.280	0.373	0.466
10	0.157	0.236	0.314	0.393	10	0.162	0.244	0.325	0.406	10	0.166	0.249	0.332	0.415	10	0.168	0.252	0.335	0.419
12	0.131	0.197	0.262	0.328	12	0.135	0.203	0.271	0.339	12	0.138	0.207	0.277	0.346	12	0.140	0.210	0.280	0.349
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.314	0.472	0.629	0.786	0.318	0.477	0.635	0.794		0.334	0.500	0.667	0.834		0.349	0.524	0.699	0.874	
6	0.288	0.432	0.577	0.721	0.291	0.437	0.582	0.728		0.306	0.459	0.612	0.764		0.320	0.480	0.641	0.801	
6.5	0.266	0.399	0.532	0.665	0.269	0.403	0.538	0.672		0.282	0.423	0.564	0.706		0.296	0.444	0.591	0.739	
7	0.247	0.371	0.494	0.618	0.250	0.374	0.499	0.624		0.262	0.393	0.524	0.655		0.275	0.412	0.549	0.686	
7.5	0.231	0.346	0.461	0.577	0.233	0.349	0.466	0.582		0.245	0.367	0.489	0.612		0.256	0.384	0.513	0.641	
8	0.216	0.324	0.432	0.541	0.218	0.328	0.437	0.546		0.229	0.344	0.459	0.573		0.240	0.360	0.480	0.601	
9	0.192	0.288	0.384	0.480	0.194	0.291	0.388	0.485		0.204	0.306	0.408	0.510		0.214	0.320	0.427	0.534	
10	0.173	0.259	0.346	0.432	0.175	0.262	0.349	0.437		0.183	0.275	0.367	0.459		0.192	0.288	0.384	0.480	
12	0.144	0.216	0.288	0.360	0.146	0.218	0.291	0.364		0.153	0.229	0.306	0.382		0.160	0.240	0.320	0.400	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.357	0.536	0.715	0.893	0.365	0.548	0.731	0.913		0.381	0.572	0.762	0.953		0.388	0.581	0.775	0.969	
6	0.328	0.491	0.655	0.819	0.335	0.502	0.670	0.837		0.349	0.524	0.699	0.874		0.355	0.533	0.711	0.888	
6.5	0.302	0.454	0.605	0.756	0.309	0.464	0.618	0.773		0.323	0.484	0.645	0.806		0.328	0.492	0.656	0.820	
7	0.281	0.421	0.562	0.702	0.287	0.431	0.574	0.718		0.300	0.449	0.599	0.749		0.305	0.457	0.609	0.761	
7.5	0.262	0.393	0.524	0.655	0.268	0.402	0.536	0.670		0.280	0.419	0.559	0.699		0.284	0.426	0.568	0.711	
8	0.246	0.369	0.491	0.614	0.251	0.377	0.502	0.628		0.262	0.393	0.524	0.655		0.266	0.400	0.533	0.666	
9	0.218	0.328	0.437	0.546	0.223	0.335	0.447	0.558		0.233	0.349	0.466	0.582		0.237	0.355	0.474	0.592	
10	0.197	0.295	0.393	0.491	0.201	0.301	0.402	0.502		0.210	0.314	0.419	0.524		0.213	0.320	0.426	0.533	
12	0.164	0.246	0.328	0.410	0.167	0.251	0.335	0.419		0.175	0.262	0.349	0.437		0.178	0.266	0.355	0.444	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.394	0.591	0.788	0.985	0.394	0.591	0.788	0.986		0.397	0.596	0.794	0.993		0.413	0.619	0.826	1.032	
6	0.361	0.542	0.722	0.903	0.361	0.542	0.723	0.903		0.364	0.546	0.728	0.910		0.379	0.568	0.757	0.946	
6.5	0.333	0.500	0.667	0.833	0.334	0.500	0.667	0.834		0.336	0.504	0.672	0.840		0.349	0.524	0.699	0.874	
7	0.310	0.464	0.619	0.774	0.310	0.465	0.620	0.774		0.312	0.468	0.624	0.780		0.324	0.487	0.649	0.811	
7.5	0.289	0.433	0.578	0.722	0.289	0.434	0.578	0.723		0.291	0.437	0.582	0.728		0.303	0.454	0.606	0.757	
8	0.271	0.406	0.542	0.677	0.271	0.407	0.542	0.678		0.273	0.410	0.546	0.683		0.284	0.426	0.568	0.710	
9	0.241	0.361	0.481	0.602	0.241	0.361	0.482	0.602		0.243	0.364	0.485	0.607		0.252	0.379	0.505	0.631	
10	0.217	0.325	0.433	0.542	0.217	0.325	0.434	0.542		0.218	0.328	0.437	0.546		0.227	0.341	0.454	0.568	
12	0.181	0.271	0.361	0.451	0.181	0.271	0.361	0.452		0.182	0.273	0.364	0.455		0.189	0.284	0.379	0.473	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.429	0.643	0.858	1.072	0.445	0.667	0.889	1.112		0.461	0.691	0.921	1.152		0.477	0.715	0.953	1.191	
6	0.393	0.590	0.786	0.983	0.408	0.612	0.815	1.019		0.422	0.633	0.844	1.056		0.437	0.655	0.874	1.092	
6.5	0.363	0.544	0.726	0.907	0.376	0.564	0.753	0.941		0.390	0.585	0.780	0.974		0.403	0.605	0.806	1.008	
7	0.337	0.505	0.674	0.842	0.349	0.524	0.699	0.874		0.362	0.543	0.724	0.905		0.374	0.562	0.749	0.936	
7.5	0.314	0.472	0.629	0.786	0.326	0.489	0.652	0.815		0.338	0.507	0.676	0.844		0.349	0.524	0.699	0.874	
8	0.295	0.442	0.590	0.737	0.306	0.459	0.612	0.764		0.317	0.475	0.633	0.792		0.328	0.491	0.655	0.819	
9	0.262	0.393	0.524	0.655	0.272	0.408	0.544	0.679		0.281	0.422	0.563	0.704		0.291	0.437	0.582	0.728	
10	0.236	0.354	0.472	0.590	0.245	0.367	0.489	0.612		0.253	0.380	0.507	0.633		0.262	0.393	0.524	0.655	
12	0.197	0.295	0.393	0.491	0.204	0.306	0.408	0.510		0.211	0.317	0.422	0.528		0.218	0.328	0.437	0.546	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	

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16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.524	0.786	1.048	1.310	5.5	0.540	0.810	1.080	1.350	5.5	0.572	0.858	1.144	1.430	5.5	0.635	0.953	1.271	1.588
6	0.480	0.721	0.961	1.201	6	0.495	0.743	0.990	1.238	6	0.524	0.786	1.048	1.310	6	0.582	0.874	1.165	1.456
6.5	0.444	0.665	0.887	1.109	6.5	0.457	0.685	0.914	1.142	6.5	0.484	0.726	0.968	1.210	6.5	0.538	0.806	1.075	1.344
7	0.412	0.618	0.824	1.030	7	0.424	0.636	0.849	1.061	7	0.449	0.674	0.899	1.123	7	0.499	0.749	0.998	1.248
7.5	0.384	0.577	0.769	0.961	7.5	0.396	0.594	0.792	0.990	7.5	0.419	0.629	0.839	1.048	7.5	0.466	0.699	0.932	1.165
8	0.360	0.541	0.721	0.901	8	0.371	0.557	0.743	0.928	8	0.393	0.590	0.786	0.983	8	0.437	0.655	0.874	1.092
9	0.320	0.480	0.641	0.801	9	0.330	0.495	0.660	0.825	9	0.349	0.524	0.699	0.874	9	0.388	0.582	0.777	0.971
10	0.288	0.432	0.577	0.721	10	0.297	0.446	0.594	0.743	10	0.314	0.472	0.629	0.786	10	0.349	0.524	0.699	0.874
12	0.240	0.360	0.480	0.601	12	0.248	0.371	0.495	0.619	12	0.262	0.393	0.524	0.655	12	0.291	0.437	0.582	0.728
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

13 Em Column					13.5 Em Column					14 Em Column					14 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.413	0.619	0.826	1.032	5.5	0.429	0.643	0.858	1.072	5.5	0.445	0.667	0.889	1.112	5.5	0.445	0.667	0.889	1.112
6	0.379	0.568	0.757	0.946	6	0.393	0.590	0.786	0.983	6	0.408	0.612	0.815	1.019	6	0.408	0.612	0.815	1.019
6.5	0.349	0.524	0.699	0.874	6.5	0.363	0.544	0.726	0.907	6.5	0.376	0.564	0.753	0.941	6.5	0.376	0.564	0.753	0.941
7	0.324	0.487	0.649	0.811	7	0.337	0.505	0.674	0.842	7	0.349	0.524	0.699	0.874	7	0.349	0.524	0.699	0.874
7.5	0.303	0.454	0.606	0.757	7.5	0.314	0.472	0.629	0.786	7.5	0.326	0.489	0.652	0.815	7.5	0.326	0.489	0.652	0.815
8	0.284	0.426	0.568	0.710	8	0.295	0.442	0.590	0.737	8	0.306	0.459	0.612	0.764	8	0.306	0.459	0.612	0.764
9	0.252	0.379	0.505	0.631	9	0.262	0.393	0.524	0.655	9	0.272	0.408	0.544	0.679	9	0.272	0.408	0.544	0.679
10	0.227	0.341	0.454	0.568	10	0.236	0.354	0.472	0.590	10	0.245	0.367	0.489	0.612	10	0.245	0.367	0.489	0.612
12	0.189	0.284	0.379	0.473	12	0.197	0.295	0.393	0.491	12	0.204	0.306	0.408	0.510	12	0.204	0.306	0.408	0.510
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

14.5 Em Column					15 Em Column					16.5 Em Column					16.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.461	0.691	0.921	1.152	5.5	0.477	0.715	0.953	1.191	5.5	0.524	0.786	1.048	1.310	5.5	0.524	0.786	1.048	1.310
6	0.422	0.633	0.844	1.056	6	0.437	0.655	0.874	1.092	6	0.480	0.721	0.961	1.201	6	0.480	0.721	0.961	1.201
6.5	0.390	0.585	0.780	0.974	6.5	0.403	0.605	0.806	1.008	6.5	0.444	0.665	0.887	1.109	6.5	0.444	0.665	0.887	1.109
7	0.362	0.543	0.724	0.905	7	0.374	0.562	0.749	0.936	7	0.412	0.618	0.824	1.030	7	0.412	0.618	0.824	1.030
7.5	0.338	0.507	0.676	0.844	7.5	0.349	0.524	0.699	0.874	7.5	0.384	0.577	0.769	0.961	7.5	0.384	0.577	0.769	0.961
8	0.317	0.475	0.633	0.792	8	0.328	0.491	0.655	0.819	8	0.360	0.541	0.721	0.901	8	0.360	0.541	0.721	0.901
9	0.281	0.422	0.563	0.704	9	0.291	0.437	0.582	0.728	9	0.320	0.480	0.641	0.801	9	0.320	0.480	0.641	0.801
10	0.253	0.380	0.507	0.633	10	0.262	0.393	0.524	0.655	10	0.288	0.432	0.577	0.721	10	0.288	0.432	0.577	0.721
12	0.211	0.317	0.422	0.528	12	0.218	0.328	0.437	0.546	12	0.240	0.360	0.480	0.601	12	0.240	0.360	0.480	0.601
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10

17 Em Column					18 Em Column					20 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.540	0.810	1.080	1.350	5.5	0.572	0.858	1.144	1.430	5.5	0.635	0.953	1.271	1.588	5.5	0.635	0.953	1.271	1.588
6	0.495	0.743	0.990	1.238	6	0.524	0.786	1.048	1.310	6	0.582	0.874	1.165	1.456	6	0.582	0.874	1.165	1.456
6.5	0.457	0.685	0.914	1.142	6.5	0.484	0.726	0.968	1.210	6.5	0.538	0.806	1.075	1.344	6.5	0.538	0.806	1.075	1.344
7	0.424	0.636	0.849	1.061	7	0.449	0.674	0.899	1.123	7	0.499	0.749	0.998	1.248	7	0.499	0.749	0.998	1.248
7.5	0.396	0.594	0.792	0.990	7.5	0.419	0.629	0.839	1.048	7.5	0.466	0.699	0.932	1.165	7.5	0.466	0.699	0.932	1.165
8	0.371	0.557	0.743	0.928	8	0.393	0.590	0.786	0.983	8	0.437	0.655	0.874	1.092	8	0.437	0.655	0.874	1.092
9	0.330	0.495	0.660	0.825	9	0.349	0.524	0.699	0.874	9	0.388	0.582	0.777	0.971	9	0.388	0.582	0.777	0.971
10	0.297	0.446	0.594	0.743	10	0.314	0.472	0.629	0.786	10	0.349	0.524	0.699	0.874	10	0.349	0.524	0.699	0.874
12	0.248	0.371	0.495	0.619	12	0.262	0.393	0.524	0.655	12	0.291	0.437	0.582	0.728	12	0.291	0.437	0.582	0.728
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.64	5.46	7.28	9.10